

**CITY OF ROCHESTER, MINNESOTA**

**COMBINING BALANCE SHEET  
ALL SPECIAL REVENUE FUNDS**

*December 31, 1998*

*With Comparative Totals for December 31, 1997*

	<u>Library Fund</u>	<u>Municipal Recreation System Fund</u>	<u>Law Enforcement Block Grant Fund</u>
<b>ASSETS</b>			
Cash and investments	\$854,684	\$3,027,815	\$24,369
Accrued interest receivable	16,800	50,900	
Accounts receivable		143,103	
Less: Estimated uncollectible accounts receivable		(7,147)	
Taxes receivable delinquent	18,501	26,348	
Special assessments receivable delinquent		3,396	
Due from other governmental units	407,464	190,399	
Advances to other funds			
Restricted assets	83,633		
Prepaid items	890		
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<b>TOTAL ASSETS</b>	<u><u>\$1,381,972</u></u>	<u><u>\$3,434,814</u></u>	<u><u>\$24,369</u></u>
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$127,551	\$144,511	\$36
Accrued compensated absences	18,851	29,292	
Due to other governmental units	14,923	63,930	1,375
Deferred revenue	25,317	189,464	
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<b>Total Liabilities</b>	<u>186,642</u>	<u>427,197</u>	<u>1,411</u>
 <b>Fund Balances:</b>			
Reserved for restricted assets	83,633		
Reserved for prepaid items	890		
Reserved for encumbrances	278,322	65,833	
Reserved for interfund advances			
<b>Unreserved:</b>			
Designated for future compensated absences	259,224	592,283	
Undesignated	573,261	2,349,501	22,958
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<b>Total Fund Balances</b>	<u>1,195,330</u>	<u>3,007,617</u>	<u>22,958</u>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$1,381,972</u></u>	<u><u>\$3,434,814</u></u>	<u><u>\$24,369</u></u>

FORM CDEF-1

Airport Operations Fund	Totals	
	1998	1997
\$1,488,178	\$5,395,046	\$3,361,027
25,564	93,264	55,768
714,577	857,680	204,186
	(7,147)	(9,990)
	44,849	50,579
	3,396	2,047
517	598,380	621,621
682,334	682,334	
	83,633	79,223
	890	632
<u>\$2,911,170</u>	<u>\$7,752,325</u>	<u>\$4,365,093</u>
\$56,011	\$328,109	\$237,648
	48,143	51,892
382	80,610	117,688
	214,781	217,756
<u>56,393</u>	<u>671,643</u>	<u>624,984</u>
	83,633	79,223
	890	632
	344,155	359,332
682,334	682,334	
	851,507	793,691
<u>2,172,443</u>	<u>5,118,163</u>	<u>2,507,231</u>
<u>2,854,777</u>	<u>7,080,682</u>	<u>3,740,109</u>
<u>\$2,911,170</u>	<u>\$7,752,325</u>	<u>\$4,365,093</u>